

AN ACT concerning public employee benefits.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Illinois Pension Code is amended by adding Section 3-110.11a and by changing Sections 8-151 and 8-165 as follows:

(40 ILCS 5/3-110.11a new)

Sec. 3-110.11a. Optional credit under Article 5. A police officer may establish optional credit for up to 5 years of service as a participant under Article 5, provided that the police officer (i) was certified under the law governing the certification of police officers at the time the service was rendered, (ii) applies in writing on or before December 31, 2023, (iii) supplies satisfactory evidence of the employment, (iv) completes 10 years of contributing service as a police officer as defined in Section 3-106, and (v) pays into the fund the amount the police officer would have contributed if he or she had been a regular contributor during such period, plus an amount determined by the Board to be equal to the municipality's normal cost of the benefit, plus interest at the actuarially assumed rate calculated from the date the employee last became a police officer under this Article.

A police officer may not establish credit under this

Section for any service for which the police officer is eligible to receive benefits under Article 5 of this Code.

(40 ILCS 5/8-151) (from Ch. 108 1/2, par. 8-151)

Sec. 8-151. Compensation annuity and supplemental annuity.

When annuity otherwise provided in this Article for the widow of an employee whose death results solely from injury incurred in the performance of an act of duty is less than 60% of his salary in effect at the time of the injury, "Compensation Annuity" equal to the difference between such annuity and 60% of such salary, shall be payable to her until the date when the employee, if alive, would have attained age 65; and in any case where the employee's death is only partly due to the duty incurred injury, the "Compensation Annuity" shall be based on an amount equal to 40% of such salary.

Thereafter, the widow shall be entitled to "Supplemental Annuity" equal to the difference between the annuity otherwise provided in this Article and the annuity to which she would be entitled if the employee had lived and continued in the service at the salary in effect at the date of the injury until he attained age 65, and based upon her age as it would be on the date he would have attained 65.

"Compensation" or "Supplemental Annuity" shall not be payable unless the widow was the wife of the employee when the injury was incurred.

The city shall contribute to the fund each year the amount

required for all compensation annuities payable during any such year. Supplemental Annuity shall be provided from city contributions after the date of the employee's death of such equal sums annually which when improved by interest at the effective rate, will be sufficient, at the time payment of Compensation Annuity to the widow ceases to provide Supplemental Annuity, as stated, for the widow throughout her life thereafter.

Unless the performance of an act or acts of duty results solely in the death of the employee, the annuity provided in this Section shall not be paid. For the purposes of this Section only, the death of any employee as a result of the exposure to and contraction of COVID-19, as evidenced by either (i) a confirmed positive laboratory test for COVID-19 or COVID-19 antibodies or (ii) a confirmed diagnosis of COVID-19 from a licensed medical professional, shall be rebuttably presumed to have been contracted while in the performance of an act or acts of duty and the employee shall be rebuttably presumed to have been fatally injured while in active service. The presumption shall apply to any employee who was exposed to and contracted COVID-19 on or after March 9, 2020 and on or before June 30, 2021; except that the presumption shall not apply if the employee was on a leave of absence from his or her employment or otherwise not required to report for duty at the physical work space generally assigned to the employee, including, but not limited to,

working remotely, for a period of 14 or more consecutive days immediately prior to the date of contraction of COVID-19. For the purposes of determining when an employee contracted COVID-19 under this paragraph, the date of contraction is either the date that the employee was diagnosed with COVID-19 or was unable to work due to symptoms that were later diagnosed as COVID-19, whichever occurred first.

(Source: Laws 1963, p. 161.)

(40 ILCS 5/8-165) (from Ch. 108 1/2, par. 8-165)

Sec. 8-165. Re-entry into service.

(a) Except as provided in subsection (c), when ~~When~~ an employee receiving age and service or prior service annuity who has withdrawn from service after the effective date re-enters service before age 65, any annuity previously granted and any annuity fixed for his wife shall be cancelled. The employee shall be credited for annuity purposes with sums sufficient to provide annuities equal to those cancelled, as of their ages on the date of re-entry; provided, the maximum age of the wife for this purpose shall be as provided in Section 8-155 of this Article.

The sums so credited shall provide for annuities to be fixed and granted in the future. Contributions by the employees and the city for the purposes of this Article shall be made, and when the proper time arrives, as provided in this Article, new annuities based upon the total credit for annuity

purposes and the entire term of his service shall be fixed for the employee and his wife.

If the employee's wife died before he re-entered service, no part of any credits for widow's or widow's prior service annuity at the time annuity for his wife was fixed shall be credited upon re-entry into service, and no such sums shall thereafter be used to provide such annuity.

(b) Except as provided in subsection (c), when ~~When~~ an employee re-enters service after age 65, payments on account of any annuity previously granted shall be suspended during the time thereafter that he is in service, and when he again withdraws, annuity payments shall be resumed. If the employee dies in service, his widow shall receive the amount of annuity previously fixed for her.

(c) For school years beginning on or after July 1, 2021, an age and service or prior service annuity shall not be cancelled in the case of an employee who is re-employed by the Board of Education of the city as a Special Education Classroom Assistant or Classroom Assistant on a temporary and non-annual basis or on an hourly basis so long as the person: (1) does not work for compensation on more than 120 days in a school year; or (2) does not accept gross compensation for the re-employment in a school year in excess of \$30,000. These limitations apply only to school years that begin on or after July 1, 2021. Re-employment under this subsection does not require contributions, result in service credit being earned

or granted, or constitute active participation in the Fund.

(Source: P.A. 81-1536.)

Section 90. The State Mandates Act is amended by adding Section 8.45 as follows:

(30 ILCS 805/8.45 new)

Sec. 8.45. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 102nd General Assembly.

Section 999. Effective date. This Act takes effect upon becoming law.